

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
R. ESMERIAN, INC.,	:	Case No. 10-12719 (RDD)
	:	
Debtor.	:	
	:	
-----	X	

DEBTOR'S LIST OF CREDITORS

I, Ralph Esmerian, president of debtor R. Esmerian, Inc., am filing a list of creditors, including persons and entities who should receive notice, irrespective of whether they are creditors.

Certification

I declare under penalty of perjury that I have read the following list, and it is complete and accurate to the best of my knowledge, information and belief.

Dated: August 23, 2010

s/ Ralph Esmerian
Ralph Esmerian

Accountants Proprietary Financial Servicenet, Inc.
c/o Pryor Cashman LLP
7 Times Square
New York, NY 10036-6569

Acorn Capital Group LLC
c/o Klestadt & Winters, LLP
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American Express
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Anne Esmerian
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Arnold Wolowitz
c/o Pryor Cashman LLP
7 Times Square
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The Arnold Wolowitz and Carol Wolowitz Foundation, Inc.
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Asset Based Resource Group LLC
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292 Madison Avenue, 17th Floor
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Bank of America – Visa
P.O. Box 15019
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Beckman, Lieberman & Barandes LLP
Attn: Robert Barandes, Esq.
116 John Street – Suite 1313
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Benjamin Zucker
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15 West 47th Street, Room 907
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Breakaway Courier
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Cynthia King Vance
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